

**EVERETT CITY COUNCIL AGENDA ITEM COVER SHEET**

**PROJECT TITLE:**

An Ordinance Relating to Tax  
Administration, amending  
Ordinance No. 3385-14  
(Chapter 3.19.030 EMC), as  
amended

<u>11/30/16</u>	Briefing
<u>          </u>	Proposed Action
<u>          </u>	Consent
<u>          </u>	Action
<u>11/30/16</u>	First Reading
<u>12/7/16</u>	Second Reading
<u>12/14/16</u>	Third Reading
<u>          </u>	Public Hearing
<u>          </u>	Budget Advisory

COUNCIL BILL #	<u>CB1611-50</u>
Originating Department	<u>Finance</u>
Contact Person	<u>Susy Haugen</u>
Phone Number	<u>257-8612</u>
FOR AGENDA OF	<u>11/30/16</u>

Initialed by:  
Department Head  
CAA  
Council President

db  
sm

<u><b>Location</b></u>	<u><b>Preceding Action</b></u>	<u><b>Attachments</b></u>	<u><b>Department(s) Approval</b></u>
		Ordinance	Legal, Finance

Amount Budgeted	-0-	
Expenditure Required	-0-	Account Number(s):
Budget Remaining	-0-	
Additional Required	-0-	

**DETAILED SUMMARY STATEMENT:**

It has been a long-standing practice to route general business license applications to the Planning Department for review for compliance with zoning and land use requirements prior to issuance. The proposed amendment formalizes that procedure.

**RECOMMENDATION** (Exact action requested of Council): Adopt the Ordinance Relating to Tax Administration, amending Ordinance No. 3385-14 (Chapter 3.19.030 EMC), as amended.

**ORDINANCE NO. \_\_\_\_\_**

**An Ordinance Relating to Tax Administration, amending Ordinance No. 3385-14 (Chapter 3.19.030 EMC), as amended.**

**WHEREAS**, the City's Tax Administration Code, Chapter 3.19 EMC, requires modifications periodically to clarify or update the tax administration process; and

**WHEREAS**, general business license applications are reviewed by the Department of Planning and Community Develop prior to issuance for conformance to the City's Land Use and Zoning Code.

**WHEREAS**, it is in the best interest of general business license applicants and the City to formalize the process in the Tax Administration Ordinance;

**NOW, THEREFORE, THE CITY OF EVERETT DOES ORDAIN:**

**Section 1.** Subsection A of Section 1 of Ordinance No. 3385-14 (EMC 3.19.030), which reads as follows:

**3.19.030 Registration/license certificates.**

A. Licensing. Except for those persons under contract with the city, which contracts are exempt under Section [3.19.040\(D\)](#), any person, so engaging in a business activity within the city whether taxable or not, shall apply for and obtain from the city clerk, upon payment of the fee provided in this section, a business license. Such applicant shall complete an application form for such business license upon such forms as provided by the office of the city clerk and shall accompany such application with the required fee. Such business license shall be personal and nontransferable. If a taxpayer transacts business at two or more locations within the city, the taxpayer must obtain additional business licenses for each additional location and pay the required additional location fee annually.

**is hereby amended to read as follows:**

**3.19.030 Registration/license certificates.**

A. Licensing. Except for those persons under contract with the city, which contracts are exempt under Section [3.19.040\(D\)](#), any person, so engaging in a business activity within the city whether taxable or not, shall apply for and obtain from the city clerk, upon payment of the fee provided in this section, a business license. Such applicant shall complete an application form for such business license upon such forms as provided by the office of the city clerk and shall accompany such application with the required fee. Such business license shall be personal and nontransferable. If a taxpayer transacts business at two or more locations within the city, the taxpayer must obtain additional business licenses for each additional location and pay the required additional location fee annually. Prior to license issuance, all business license applications will be reviewed by the City's department of Planning and Community Development for compliance with the City's Land Use and Zoning Code. Business license issuance does not indicate that the business complies with all federal, state, and local regulations.

**Section 2.**      **Severability.** Should any section, paragraph, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be pre-empted by state or federal law or regulations, this shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

**Section 3.**      **Conflict.** In the event there is a conflict between the provisions of this Ordinance and any other City ordinance, the provisions of this Ordinance shall control.

**Section 4.**      **Corrections.** The City Clerk and the codifiers of this Ordinance are authorized to make necessary corrections to this Ordinance including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection number and any references thereto.

**Section 5.**      **General Duty.** It is expressly the purpose of this Ordinance to provide for and promote the health, safety and welfare of the general public and not to create or otherwise establish or designate any particular class or group of persons who will or should be especially protected or benefited by the terms of this Ordinance. It is the specific intent of this Ordinance that no provision or any term used in this Ordinance is intended to impose any duty whatsoever upon the City or any of its officers or employees. Nothing contained in this Ordinance is intended nor shall be construed to create or form the basis of any liability on the part of the City, or its officers, employees or agents, for any injury or damage resulting from any action or inaction on the part of the City related in any manner to the enforcement of this Ordinance by its officers, employees or agents.

\_\_\_\_\_  
Ray Stephanson, Mayor

ATTEST:

| \_\_\_\_\_  
Sharon Fuller, City Clerk

Passed: \_\_\_\_\_

Valid: \_\_\_\_\_

Published: \_\_\_\_\_

Effective Date: \_\_\_\_\_